AMENDMENTS TO THE CLAIMS

Please amend the claims as follows:

Claims 1-33 (Cancelled)

34. (New) A semiconductor device comprising:

a substrate having a semiconductor region;

an insulating film formed over said semiconductor region, said insulating film including impurities;

an interconnection in contact with a first region of said insulating film,

a silicon oxide film in contact with a second region of said insulating film;

a silicon nitride film formed on said silicon oxide film.

35. (New) A semiconductor device as set forth in Claim 34, wherein said insulating film has a property of reflowing due to a heat treatment under predetermined conditions.

36. (New) A semiconductor device as set forth in Claim 34, wherein said insulating film includes phosphorus.

37. (New) A semiconductor device as set forth in Claim 34, wherein said insulating film includes boron and phosphorus.

38. (New) A semiconductor device as set forth in Claim 34, wherein the surface of said insulating film is planarized.

39. (New) A semiconductor device as set forth in Claim 36, wherein the surface of said insulating film is planarized.

40. (New) A semiconductor device as set forth in Claim 34, wherein substantially the entire lower surface of said silicon nitride film is in contact with an upper surface of said silicon oxide film.

41. (New) A semiconductor device as set forth in Claim 36, wherein substantially the entire lower surface of said silicon nitride film is in contact with an upper surface of said silicon oxide film.

42. (New) A semiconductor device as set forth in Claim 34, further comprising, a part of said silicon oxide film formed over said interconnection; and a part of said silicon nitride film formed on said silicon oxide film.

43. (New) A semiconductor device comprising:

a substrate having a semiconductor region;

an insulating film formed over said semiconductor region, said insulating film including phosphorus;

an interconnection in contact with a first region of said insulating film,

a silicon oxide film in contact with a second region of said insulating film;

a silicon nitride film formed on said silicon oxide film.

44. (New) A semiconductor device as set forth in Claim 43, wherein an upper insulating film including impurities is formed on said silicon nitride film.

45. (New) A semiconductor device as set forth in Claim 44, wherein a surface of said upper insulating film is planarized.

46. (New) A semiconductor device as set forth in Claim 43, wherein said silicon oxide film provides pull stress for said silicon oxide film.

47. (New) A semiconductor device as set forth in claim 43, wherein said insulating film includes phosphorus which concentration is 3.0 wt% or more.

48. (New) A semiconductor device as set forth in claim 43, wherein a gate electrode is formed over said semiconductor region and said insulating film is formed over said gate electrode.

49. (New) A semiconductor device comprising:

a substrate having a semiconductor region;

a gate electrode formed over said semiconductor region,

an insulating film formed over said semiconductor region, said insulating film including impurities;

a silicon oxide film formed on said insulating film;

a silicon nitride film formed on said silicon oxide film; and

wherein said insulating film is formed over said gate electrode..

50. (New) A semiconductor device as set forth in Claim 49, wherein said insulating film has a property of reflowing due to a heat treatment under predetermined conditions.

51. (New) A semiconductor device as set forth in Claim 49, wherein said insulating film includes phosphorus.

52. (New) A semiconductor device as set forth in Claim 49, wherein said insulating film includes boron and phosphorus.

53. (New) A semiconductor device as set forth in Claim 49, wherein the surface of said insulating film is planarized.

54. (New) A semiconductor device as set forth in Claim 51, wherein the surface of said insulating film is planarized.

55. (New) A semiconductor device as set forth in Claim 49, wherein substantially the entire lower surface of said silicon nitride film is in contact with an upper surface of said silicon oxide film.

56. (New) A semiconductor device as set forth in Claim 51, wherein substantially the entire lower surface of said silicon nitride film is in contact with an upper surface of said silicon oxide film.

57. (New) A semiconductor device as set forth in Claim 49, wherein an upper insulating film including impurities is formed on said silicon nitride film.

58. (New) A semiconductor device as set forth in Claim 57, wherein a surface of said upper insulating film is planarized.

59. (New) A semiconductor device as set forth in Claim 49, wherein said silicon oxide film provides pull stress for said silicon oxide film.

60. (New) A semiconductor device as set forth in claim 51, wherein said insulating film includes phosphorus which concentration is 3.0 wt% or more.

61. (New) A semiconductor device comprising:

a substrate having a semiconductor region;

an insulating film formed over said semiconductor region, said insulating film including impurities;

an interconnection in contact with a first region of said silicon oxide film,

a second region of said silicon oxide film in contact with said insulating film; and

a silicon nitride film formed on said silicon oxide film.

62. (New) A semiconductor device as set forth in claim 61, wherein the first region extends along a vertical side wall of said interconnection.

63. (New) A semiconductor device as set forth in Claim 61, wherein said insulating film includes phosphorus.

64. (New) A semiconductor device as set forth in Claim 61, wherein said insulating film includes boron and phosphorus.